

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

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MARLENE JOHANSEN

Plaintiff and Counterclaim  
Defendant

Civil Action No. 04-11789-RCL

v.

UNITED STATES OF AMERICA

Defendant and Counterclaim  
Plaintiff

v.

TIMOTHY BURKE

Counterclaim Defendant

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PLAINTIFF'S OPPOSITION TO THE UNITED STATES' MOTION  
TO DISMISS FOR MOOTNESS

The Plaintiff, Marlene Johansen ("Ms. Johansen") opposes the United States' Motion to Dismiss for Mootness on the grounds that the matter is not moot as to Ms. Johansen's legal interest in the outcome of this litigation.

In support of this opposition, the Plaintiff refers to her Complaint and the attached Memorandum of Law.

WHEREFORE, the Plaintiff requests that the Court:

1. Deny the Defendant's Motion;
2. Schedule a hearing on this Motion;
3. Award reasonable attorney's fees and costs; and
4. Grant such further relief as deemed necessary by the Court.

Marlene Johansen  
by her attorney

/s/ Timothy J. Burke  
Timothy J. Burke  
BBO# 543837  
400 Washington Street  
Braintree, MA 02184  
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Dated: October 4, 2005

**Certificate of Service**

I hereby certify that a true copy of the above document was served upon each attorney of record via first class mail, postage prepaid on October 4, 2005 to the following counsel of record:

Stephen Turanchik  
Trial Attorney, Tax Division  
Department of Justice  
P.O. Box 55  
Ben Franklin Station  
Washington, D.C. 20044

/s/ Timothy J. Burke  
Timothy J. Burke

